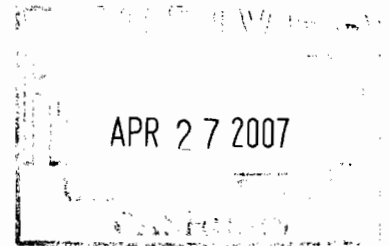


Judge Paul

07 CV 3384

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - -	x	
UNITED STATES OF AMERICA,	:	
	:	
Plaintiff,	:	<u>COMPLAINT</u>
	:	
- against -	:	
	:	07 Civ.
PRESTON LESCHINS, HSBS MORTGAGE	:	
CORPORATION (USA) F/K/A MARINE	:	
MIDLAND MORTGAGE CORP., AND JOHN	:	<u>ECF Case</u>
DOES NOS. 1-10,	:	
	:	
Defendants.	:	
- - - - -	x	

Plaintiff, United States of America, by its attorney
Michael J. Garcia, United States Attorney for the Southern
District of New York, herein alleges upon information and belief
for its complaint as follows:

INTRODUCTION

1. This is a civil action brought by plaintiff, the
United States of America, on behalf of its agency the Internal
Revenue Service ("IRS"), (a) to reduce to judgment an assessment
of the federal tax liabilities of defendant Preston Leschins for
unpaid taxes, penalties and interest provided by law, and (b) to
foreclose on tax liens upon personal property belonging to
Preston Leschins, namely 113 shares in the co-operative apartment

known as unit 16K and 16 shares of indoor parking space located at 3777 Independence Avenue, Bronx, New York 10463, for which Preston Leschins possessed a proprietary lease (the "Property").

2. This action has been authorized and requested by a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. §§ 7401 and 7403.

JURISDICTION AND VENUE

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7403(a).

4. Venue is proper pursuant to 28 U.S.C. §§ 1391(b) and 1396, because the current owner of the Property, Preston Leschins, resides in the Southern District of New York, because the Property is located in the Southern District of New York, and because the tax liability giving rise to this action accrued while the taxpayer, Preston Leschins, resided in the Southern District of New York.

PARTIES

5. Defendant Preston Leschins is a natural person whose last known address is 2 Columbus Avenue, Unit 7A, New York, N.Y. 10023.

6. Defendant HSBS Mortgage Corporation (USA) f/k/a Marline Midland Mortgage Corp. is a corporation with an office at

452 Fifth Avenue, New York, N.Y. 10018, and has a mortgage and security agreement on the Property.

7. Defendants John Does Nos. 1-10 are fictitious persons or entities unknown to plaintiff who may have an interest in the Property or in this action.

FACTUAL ALLEGATIONS

8. Preston Leschins is indebted to the United States for unpaid federal income taxes for the periods 1992, 1993, 1994, 1995, 1997, 1998, 1999, 2000, 2002, 2003, 2004 and 2005, in the total amount, including interest computed to March 15, 2007, of \$905,750.49, and any interest, penalties, and statutory additions that have or will hereinafter accrue (the "Liability"), that are comprised of the following as of March 15, 2007:

Period	Tax Amount	Total Additions	Date Tax Assessed
1992	\$9,905.53	\$12,059.89	04/07/1997
1993	\$34,442.40	\$53,883.65	10/09/1995 04/07/1997
1994	\$41,285.37	\$59,988.79	11/27/1995 04/07/1997
1995	\$32,622.79	\$40,900.21	11/25/1996
1997	\$51,636.26	\$48,081.53	11/23/1998
1998	\$34,080.63	\$27,056.65	11/29/1999
1999	\$64,618.07	\$41,292.85	12/04/2000
2000	\$29,393.01	\$16,694.32	11/05/2001
2002	\$112,069.16	\$46,786.03	11/24/2003
2003	\$66,343.01	\$23,969.25	11/22/2004
2004	\$34,848.36	\$7,075.81	11/21/2005
2005	\$15,013.61	\$703.31	11/20/2006

9. Notices of Federal Tax Lien were filed in New York County as follows:

Period	Date Tax Assessed	Lien Amount	Notice of Lien Filed	Notice Lien Re- filed
1992	04/07/1997	\$21,965.42	10/29/2002	02/02/2007
1993	10/09/1995	\$88,326.05	02/07/2007	
	04/07/1997		11/01/2006	02/02/2007
1994	11/27/1995	\$101,247.16	02/07/2007	
	04/07/1997		11/01/2006	02/02/2007
1995	11/25/1996	\$73,523.00	02/07/2007	
1997	11/23/1998	\$99,717.79	02/07/2007	
1998	11/29/1999	\$61,137.28	02/07/2007	
1999	12/04/2000	\$105,910.92	10/29/2002	
2000	11/05/2001	\$46,087.33	10/29/2002	
2002	11/24/2003	\$158,855.19	01/18/2005	
2003	11/22/2004	\$90,312.26	02/04/2005	
2004	11/21/2005	\$41,924.17	02/07/2007	
2005	11/20/2006	\$15,716.92	02/07/2007	

The lien amount in the above chart reflects the unpaid assessed balance and accrued penalties and interest as of March 15, 2007. Statutory interest and penalties continue to accrue on these amounts according to law.

10. Despite notice and due demand by the IRS, Preston Leschins has neglected or refused to pay the full amount of the assessed liabilities.

11. By reason of the foregoing, and pursuant to 26 U.S.C. §§ 6321-23, a lien in favor of the United States arose as of the dates of the assessments and attached to all property and

rights to property of Preston Leschins, including his interest in the Property.

FIRST CAUSE OF ACTION

(Foreclosure Upon Tax Liens 26 U.S.C. § 7403)

12. The Government repeats and realleges paragraphs 1 through 11 of the complaint as if fully set forth herein.

13. The IRS made assessments against Preston Leschins for deficiencies in the payment of his federal income taxes. The federal tax liens arising in favor of the United States attached to all property or rights to property that Preston Leschins owned as of the date the liens arose and to all property he thereafter acquired, including the Property.

14. Pursuant to 26 U.S.C. §§ 6321 and 6322, Preston Leschins' tax liabilities remain unsatisfied.

15. The IRS made demands for payment of those taxes from Preston Leschins, and filed federal tax liens against Preston Leschins, as stated in paragraph 9 herein.

16. Despite the notices of assessment and demands for payment described above, Preston Leschins failed to pay the assessed sums in full for taxable years 1992-1995, 1997-2000, and 2002-2005, and remains liable to the United States for unpaid federal income taxes for those years.

17. By this action the United States seeks to enforce and foreclose its tax liens for taxable years 1992-1995, 1997-

2000, and 2002-2005, against property owned by Preston Leschins as of the dates those liens were filed including the Property. Accordingly, the United States seeks to reduce the aforementioned tax assessments to judgment.

SECOND CAUSE OF ACTION

(Foreclosure on the Property)

18. The allegations of paragraphs 1 through 17 hereof are repeated and realleged as though fully set forth herein.

19. The federal tax liens arising in favor of the United States, described above, attached to all property or rights to property that Preston Leschins owned as of the date of the federal tax assessments, including the Property. By this action the United States seeks to foreclose its liens against Property, which was owned by Preston Leschins as of that date.

20. Preston Leschins owned the Property prior to incurring the tax liens that are the subject of this action.

21. The federal tax liens against all property and rights to property of Preston Leschins attached to his interest in the Property on the date the assessments were made, and these liens have remained attached to the Property to the present.

22. The federal tax liens have not been satisfied.

23. Defendant HSBS Mortgage Corporation (USA) f/k/a Marline Midland Mortgage Corp. is a named party defendant herein

because it has, or may claim to have, an interest in or lien on the Property.

24. Defendants John Does Nos. 1-10 are named parties herein because such unidentified persons or entities may have or claim to have an interest in or lien on the Property.

25. No other action has been commenced at law or otherwise for the recovery of this sum or any part thereof.

WHEREFORE, plaintiff the United States demands judgment:

- (a) reducing to judgment Preston Leschins' Liability;
- (b) declaring that Preston Leschins' interest in the Property is subject to valid and subsisting federal tax liens;
- (c) declaring that the defendants, and all other persons whose interest in the Property is subordinate to or recorded after the attachment of the Government's liens be forever barred and foreclosed from all right, title, claim, lien or other interest in the Property;
- (d) directing the foreclosure of plaintiff's liens upon the Property and sale of the Property by the United States Marshal or his representative, pursuant to 28 U.S.C. §§ 2001 and 2004, with the proceeds to be applied to the debt due plaintiff under the liens, together with interest to the date of payment, plus costs and disbursements of this action;

(e) adjudging Preston Leschins liable for a deficiency judgment, in the event of a deficiency in the amount collected upon the sale of the Property, in the amount of any such deficiency;

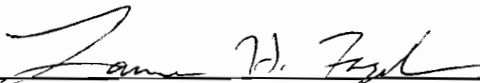
(f) directing that any current occupant of the Property vacate it on or before the date of foreclosure upon the liens; and

(g) granting the United States its costs, disbursements, and such further relief against defendants as the Court may deem just and proper.

Dated: New York, New York
April 27, 2007

MICHAEL J. GARCIA
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Southern District of New York
Attorney for the United States
of America

By:


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